

淡江大學八十九學年度碩士班招生考試試題

系別：會計學系

科目：審計學

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一、Indicate the best answer for each of the following multiple choice question. (25%)

- (一) Audit risk, which the auditor requires reasonable protection against, is a combination of the risk that a material misstatement will occur in the accounting process used to develop the financial statements and that
- (1) a company's internal control is not adequate to detect errors and fraud.
 - (2) errors that occur will not be detected in the audit.
 - (3) management may lack integrity.
 - (4) evidential matter is not competent enough for the auditor to form an opinion based on reasonable assurance.
- (二) What information should a successor auditor obtain during the inquiry of the predecessor auditor prior to acceptance of the audit?
- I Facts that bear on the integrity of management
 - II Disagreements with management concerning auditing procedures
 - III Whether statistical or nonstatistical sampling was used to gather evidence
 - IV The effect of the client's internal audit function on the scope of the independent audit.
- (1) I and II
 - (2) III and IV
 - (3) I and IV
 - (4) II and III
- (三) An auditor testing long-term investments ordinarily would use analytical procedures as the primary audit procedure to ascertain the reasonableness of the
- (1) valuation of marketable equity securities.
 - (2) classification of gains and losses on the disposal of securities.
 - (3) completeness of recorded investment income.
 - (4) existence and ownership of investments.
- (四) Reports are considered special reports when issued in connection with
- (1) compliance with aspects of regulatory requirements related to audited financial statements.
 - (2) pro forma financial presentations designed to demonstrate the effect of hypothetical transactions.
 - (3) feasibility studies presented to illustrate an entity's result of operations.
 - (4) interim financial information reviewed to determine whether material modifications should be made to conform with generally accepted accounting principles.

◀ 注意背面尚有試題 ▶

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- (五) A major responsibility of internal auditing is to
- (1) install sound accounting, financial, and operating controls at reasonable cost.
 - (2) ascertain the extent of entity compliance with established policies, plans, and procedures.
 - (3) account for the entity's assets and safeguard them from losses.
 - (4) develop reliable management data.
 - (5) All of the above

二、企業之活動(交易)，依其發生的重複性，主要有銷售和收款之交易循環、取得和支出之交易循環、生產交易循環、人事交易循環、投資交易循環及理財交易循環等六大循環，試請繪製六大循環間之關係圖，並說明交易循環的瞭解，對財務報表審計的作用。(25%)

三、陳會計師初次審核忠孝公司財務報表時，發現應付帳款中有 70% 屬於八家供應商，乃請求公司當局同意向這八家供應商函證，惟該公司總經理婉拒，總經理認為函證欠款數字(其中有些早已逾期)或將引起債權人提出立即償還逾期欠款的要求而陷公司於困境。

這種情形下，陳會計師應採取何種替代程序，以期查明帳冊所載結欠債權人的金額正確無誤？ (25%)

四、會計師在那六種情況應出具修正式無保留意見之查核報告？並請說明各種情況應如何於無保留意見查核報告中予以修正？ 25%

◀ 注意背面尚有試題 ▶